

Session 123 - (2019-2020)

S 0214 General Bill, By Kimpson, Sheheen, Gregory, Campsen and Scott

Summary: Sales tax definitions

A BILL TO AMEND THE CODE OF LAWS OF SOUTH CAROLINA, 1976, BY ADDING SECTION 12-36-71 SO AS TO DEFINE "MARKETPLACE FACILITATOR"; TO AMEND SECTIONS 12-36-70, 12-36-90, AND 12-36-130, ALL RELATING TO SALES TAX DEFINITIONS, SO AS TO FURTHER INFORM MARKETPLACE FACILITATORS OF THEIR REQUIREMENTS; AND TO AMEND SECTION 12-36-1340, RELATING TO THE COLLECTION OF SALES TAX BY RETAILERS, SO AS TO FURTHER INFORM MARKETPLACE FACILITATORS OF THEIR REQUIREMENTS.

12/12/18 Senate Prefiled

12/12/18 Senate Referred to Committee on Finance

01/08/19 Senate Introduced and read first time (Senate Journal-page 137)

01/08/19 Senate Referred to Committee on Finance (Senate Journal-page 137)

01/16/19 Senate Committee report: Favorable Finance (Senate Journal-page 8)

01/17/19 Scrivener's error corrected

01/23/19 Senate Read second time (Senate Journal-page 14)

01/29/19 Senate Amended (Senate Journal-page 16)